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HURT v. CITY OF BRISTOL.

June 22, 1905.

[51 S. E. 223.]

PROPERTY OF LUNATIC—STATUTES — APPLICATION — LOCATION — DOMICILE—
LIMITATIONS.

1. Code 1904, p. 877, sec. 1702, provides that an insane person's committee shall have possession of his estate, may sue and be sued with respect thereto, and for the recovery of debts due to or from such insane person, and that he shall apply rents and profits to the lunatic's maintenance, etc. *Held*, that under such section a lunatic's committee has absolute control and management of the lunatic's estate, though it is the committee's duty to render annual accounts to the commissioner of the court in which he qualified.

[Ed. Note.—For cases in point, see vol. 27, Cent. Dig. Insane Persons, secs. 64-67, 110-114.]

2. Code 1904, p. 1389, sec. 2700, authorizing the court to order money in the hands of any fiduciary to be invested, and section 492b, p. 254, relative to the payment of taxes on funds under the control of the court, apply only to such fiduciaries as represent the court, and have no application to funds in the hands of the committee of a lunatic.

3. Code 1904, p. 252, sec. 491, making it the duty of a commissioner of revenue to call on every person in his county, district, or city to furnish a list of such property, money, credits, or other subjects of taxation as required by law, and the value thereof, contemplates that such commissioner shall apply to the person liable to taxation at the place of his domicile and not elsewhere.

[Ed. Note.—For cases in point, see vol. 45, Cent. Dig. Taxation, sec. 551.]

4. Where a committee of a lunatic was appointed and qualified in the corporation court of the city of Bristol, but had his domicile elsewhere, he was taxable on credits in his hands belonging to such lunatic in the county of his domicile, and not in the city of Bristol.

[Ed. Note.—For cases in point, see vol. 45, Cent. Dig. Taxation, sec. 443.]

5. Code 1904, p. 283, sec. 571, authorizing any person assessed for county or city taxes within two years to apply for relief, has no application to a proceeding to vacate a tax assessment against a lunatic's committee in a city in which he was not domiciled.

LYLE v. SARVEY.

June 22, 1905.

[152 Fed. 228.]

RECEIVERS—DUTIES — NEGLECT — FAILURE TO ACCOUNT — FINAL HEARING —
DEPOSITIONS—LIABILITY.

1. Where a corporation's receiver, after having admitted in the pleadings that the assets of the corporation were sufficient to discharge all its

liabilities, persistently disobeyed the orders of the court and neglected to avail himself of two opportunities to settle his account before commissioners during the period of three years after his appointment, he was not authorized by Va. Code 1904, sec. 3362, providing that in a suit in equity a deposition may be read if returned before the hearing of the cause, etc., to have his deposition considered for the purpose of extenuating his conduct and to reduce his liability as ascertained by the commissioners' report, because during his receivership his time was engrossed with public duties as a state senator, and that he was also prevented from performing his duties by the absence of his brother, who was a traveling salesman, and who had been president and general manager of the corporation and was familiar with its affairs.

2. Where the receiver of a corporation had stated in the pleadings prepared by himself as counsel, and in a letter to counsel for the creditors, that the corporation's assets were sufficient to discharge all its liabilities, but persistently disobeyed the orders of the court and neglected to settle his account before its commissioners, a commissioners' report requiring him to pay all the indebtedness proved against the corporation was proper.